

## EXTRAORDINARY PUBLISHED BY AUTHORITY

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## FINANCE DEPARTMENT

**NOTIFICATION** 

The 30th September, 2023

S.R.O. No.682/2023 — In exercise of the powers conferred by section 148 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017) (hereinafter in this notification referred to as the said Act), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following further amendments in the notification of the Government of Odisha in the Finance Department No. 33221-FIN-CT1-TAX-0043/2017, dated the 15th November, 2017, published in the Extraordinary issue No.1921 of the *Odisha Gazette*, dated the 15th November, 2017 bearing S.R.O. No. 558/2017, namely: —

In the said notification, with effect from the 1st October, 2023, after the words and figures "composition levy under section 10 of the said Act" and before the words "as the class of persons", the words and figures ", other than the registered person making supply of specified actionable claims as defined in clause (102A) of Section 2 of the said Act," shall be inserted.

[ No. 27438—FIN-CT1-TAX-0005/2023]

By Order of the Governor

DEBASHISH SAHOO

Deputy Secretary to Government

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